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# *Appendix*

In this section you will find a wide range of economic statistics, demographic data (Did You Know?, page 8-16), and general information about the City of Renton (page 8-18). We have also included a glossary of commonly used budget terms starting on page 8-19.

Table 8-1 lists the largest taxpayers, and table 8-2 lists the principal employers in the City of Renton.

Figure 8-1 shows the number of full-time employees working for the City, as well as the number of employees for every 1,000 Renton citizens.

Figure 8-2 compares our taxes and rates to those of surrounding communities.

Tables 8-3 to 8-8 provide detailed specifics on City staffing positions and pay ranges for all represented and non-represented positions. The percent salary increase for 2004 is noted on each table.

Table 8-1. Largest Taxpayers

<b>Taxpayer</b>	<b>Type of Business</b>	<b>2004 Real Property Assessed Valuation</b>	<b>Percentage of Assessed Valuation</b>
The Boeing Company	Aerospace & Computer Services	650,682,049	10.21%
PACCAR	Heavy Manufacturing	78,498,260	1.23%
Puget Sound Energy	Electric/Gas Utility	76,542,676	1.20%
Qwest Corporation	Telephone Utility	49,135,534	0.77%
AMB Property Corp.	Commercial Property Owners	46,087,800	0.72%
Renton Properties LLC	Real Estate Developer	33,097,000	0.52%
Avalon Bay Communities Inc.	Apartment Building	31,782,000	0.50%
Fred Meyer Stores Inc.	Retail	23,699,457	0.37%
Walton Renton Investors III	Commercial Property Owners	22,825,100	0.36%
BRE Properties	Private Households	20,727,900	0.33%
Total Assessed Valuation- Largest Taxpayers		1,033,077,776	16.21%
Total Assessed Valuation- All Others		5,339,554,346	83.79%
<b>Total Assessed Valuation</b>		<b>6,372,632,122</b>	<b>100.00%</b>

**Source**

Assessed Valuation: King County Department of Assessments, both real and personal property assessment where applicable

Table 8-2. Principal Employers

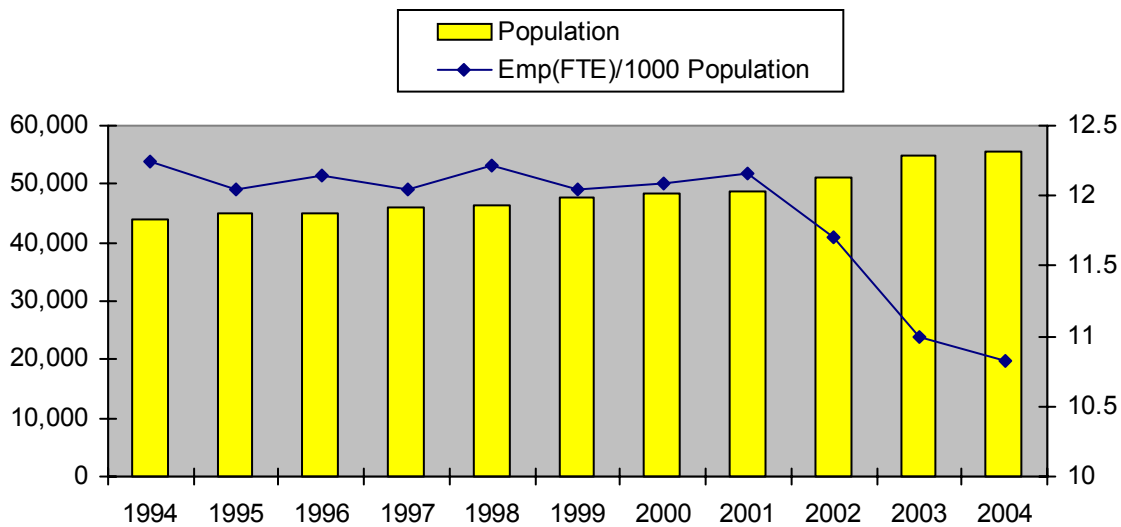
<b>Principal Employers</b>	<b>Type of Business</b>	<b>2003 Full-Time Equivalent Employees</b>	<b>Percentage of Employees</b>
The Boeing Company	Aerospace & Computer Services	12,568	32.55%
Valley Medical Center	Medical Services	1,627	4.21%
Renton School District	Public Education	1,315	3.41%
PACCAR Inc	Heavy Manufacturing	1,210	3.13%
Federal Aviation Association	Federal Government	850	2.20%
City of Renton	City Government	688	1.78%
Wal Mart	Retail	477	1.24%
IKEA	Retail	382	0.99%
Young's Columbia of WA LLC	Wholesale	340	0.88%
ER Solutions	Loan Brokers	330	0.85%
Total Number of Employees- Principal Employers		19,787	51.24%
Total Number of Employees- All Other Employers		18,829	48.76%
<b>Total Employees Working Within Renton</b>		<b>38,616</b>	<b>100.00%</b>

**Source**

Number of Employees: City of Renton Business License Records and individual inquiry where applicable.

Figure 8-1 represents the number of regular full-time employees (FTE) working for the City of Renton, as well as the number of employees per every 1,000 Renton citizens. The number of FTEs has increased 12.2 percent between 1994 and 2003, while the population of Renton grew 24.85 percent during that same time period. The number of FTEs per 1,000 Renton citizens remained fairly constant until 2001. The high was in 1994 at 12.24 FTE per 1,000 citizens. The low is projected for 2004 at 10.82 per 1,000 citizens.

Figure 8-1. City of Renton Full-Time Employee (FTE) Staffing Levels per 1,000 Renton Citizens

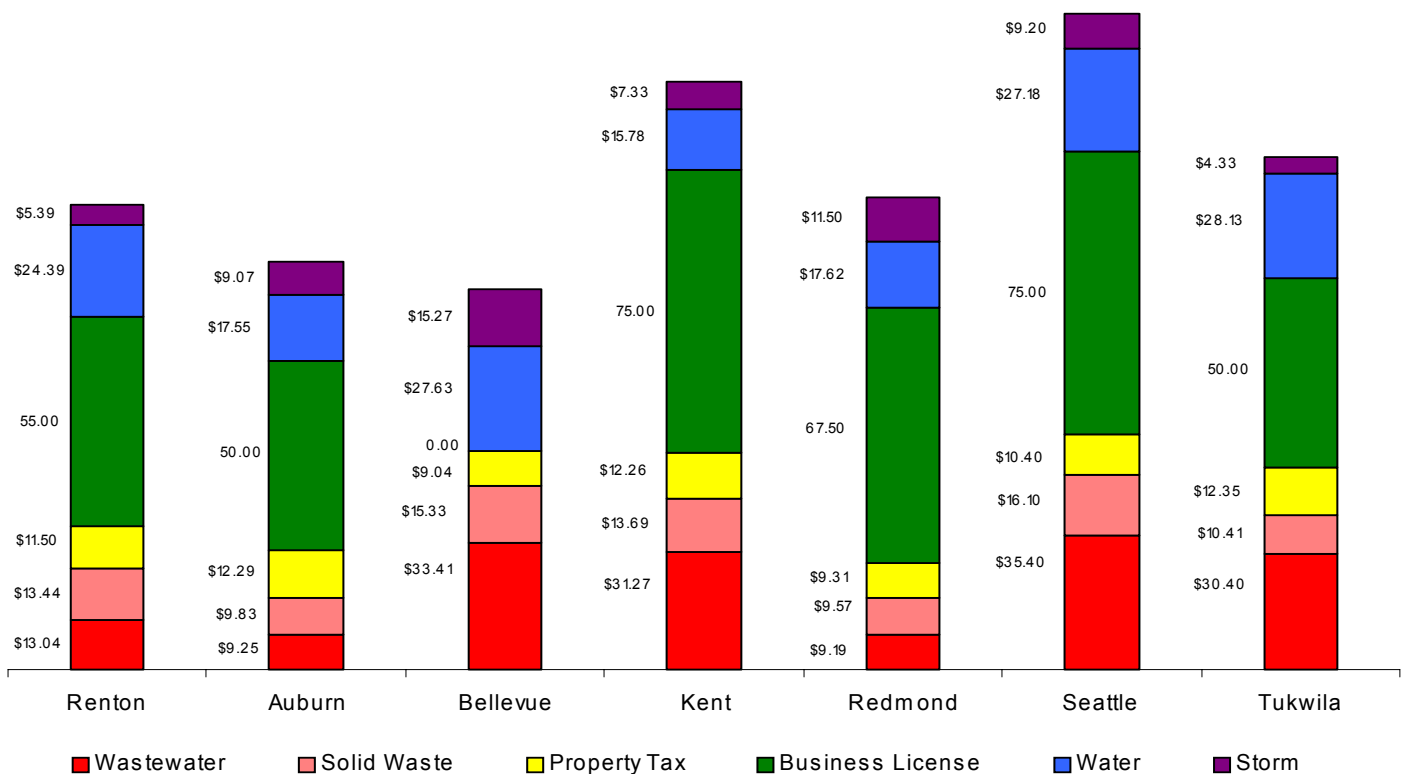


Year	Regular FTEs	Employees Per 1,000 Population	Total Population of Renton
1994	538.0	12.24	43,970
1995	541.0	12.05	44,890
1996	549.0	12.15	45,170
1997	553.0	12.04	45,920
1998	565.0	12.21	46,270
1999	573.7	12.05	47,620
2000	583.7	12.09	48,270
2001	594.7	12.16	48,900
2002	598.7	11.71	51,140
2003	603.7	11.00	54,900
2004 Budget	602.7	10.82	55,700

**Source**

Population: State of Washington Office of Program Planning and Fiscal Management.  
All other information: City of Renton Finance Department.

Figure 8-2. 2003 Comparison of Renton Taxes and Rates



	Renton's Rank	Renton	Auburn	Bellevue	Kent	Redmond	Seattle	Tukwila
Population - April 1, 2003	4	54,900	45,355	116,400	84,210	46,480	571,900	17,230
<b>Tax Rates</b>								
Avg. Prop Tax/\$1,000 AV	4	\$11.501	\$12.291	\$9.042	\$12.262	\$9.312	\$10.399	\$12.351
Electric Utility	2	6.0%	5.0%	4.5%	6.0%	5.5%	6.09%	4.0%
Cable TV (1)	2	6.0%	5.0%	4.8%	5.0%	5.0%	10.09%	4.0%
B & O (2)	N/A	N/A	N/A	0.15%	N/A	N/A	0.215%	N/A
Admissions (3)	1	5.0%	5.0%	3.0%	0.0%	5.0%	5.0%	5.0%
<b>Licenses &amp; Fees</b>								
Business-Renewal (4)	4	\$55	\$50	\$0	\$75	\$67.50	\$75	\$50
Golf (18 holes) (5)	2	\$30	\$30	\$29.50	\$28	N/A	\$31	\$25
Dog License (6)	7	\$20	\$60	\$60	\$60	\$60	\$40	\$60
<b>Utility Rates</b>								
Water (750 CF) (7)	4	\$24.39	\$17.55	\$27.63	\$15.78	\$17.62	\$27.18	\$28.13
Wastewater	5	\$13.04	\$9.25	\$33.41	\$31.27	\$9.19	\$35.40	\$30.40
Storm (8)	6	\$5.39	\$9.07	\$15.27	\$7.33	\$11.50	\$9.20	\$4.33
Solid Waste (9)	4	\$13.44	\$9.83	\$15.33	\$13.69	\$9.57	\$16.10	\$10.41

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Notes:

- (1) Redmond and Kent collect a franchise fee instead of a utility tax.
- (2) Seattle has a second B&O rate for service related businesses (0.415%).
- (3) Kent's admission tax will increase from 0 percent to 5 percent effective July 2004.
- (4) Cities calculate business license fees using a variety of different methods. Bellevue is participating in a joint licensing program with the State. Kent's fee for the first year is \$75 with a lower renewal fee. Tukwila rates are \$50 for 0 - 5 employees and \$100 for 6 - 100 employees and \$200 for 101 employees and above.
- (5) Kent, Auburn, Tukwila, Bellevue, and Renton fees differ for weekday/weekend. Based on summer weekend rates when applicable.
- (6) With the exception of Renton and Seattle, all cities surveyed use King County Animal Control. Fees are for unaltered animals for one year. Renton has a \$20 two year license.
- (7) Based on summer rates when applicable.
- (8) Storm water rates are based on average single family residence. Kent rates are based on drainage basins located in the lower Mill Creek and Valley areas.
- (9) Service for Bellevue, Kent, Redmond, and Tukwila provided and billed by an outside contractor. Rates are based on a 32-gal size can.

Table 8-3. Index of Positions and Pay Ranges - Elected Officials, Management, and Non-Union Supervisory

Grade	Position Title	Step A, Monthly	12 Mos Yearly	Step B, Monthly	12 Mos Yearly	Step C, Monthly	12 Mos Yearly	Step D, Monthly	12 Mos Yearly	Step E, Monthly	12 Mos Yearly
<b>Elected Officials</b>											
e10	Mayor (3 percent Increase for 2004)									9,111	109,332
e11	Municipal Court Judge									8,954	107,448
e09	City Council Members									950	11,400
e08		6,996	83,952	7,351	88,212	7,721	92,652	8,113	97,356	8,522	102,264
<b>Management and Supervisory Non-Union (3 percent increase for 2004)</b>											
m53	Chief Administrative Officer *	9,180	110,160	9,646	115,752	10,133	121,596	10,645	127,740	11,178	134,137
m52		8,954	107,448	9,407	112,884	9,887	118,644	10,388	124,656	10,906	130,867
m51		8,736	104,832	9,180	110,160	9,646	115,752	10,133	121,596	10,645	127,740
m50		8,522	102,264	8,954	107,448	9,407	112,884	9,887	118,644	10,388	124,656
m49	Economic Development Administrator* Finance/Information Services Administrator* Community Services Administrator* Fire Chief* Human Resources & Risk Mgmt Administrator* Planning/Building/PW Administrator* Police Chief*	8,315	99,780	8,736	104,832	9,180	110,160	9,646	115,752	10,133	121,596
m48		8,113	97,356	8,522	102,264	8,954	107,448	9,407	112,884	9,887	118,644
m47		7,916	94,992	8,315	99,780	8,736	104,832	9,180	110,160	9,646	115,752
m46		7,721	92,652	8,113	97,356	8,522	102,264	8,954	107,448	9,407	112,884
m45	Police Deputy Chief * Deputy Fire Chief*	7,534	90,408	7,916	94,992	8,315	99,780	8,736	104,832	9,180	110,160
m44		7,351	88,212	7,721	92,652	8,113	97,356	8,522	102,264	8,954	107,448
m43		7,171	86,052	7,534	90,408	7,916	94,992	8,315	99,780	8,736	104,832
m42		6,996	83,952	7,351	88,212	7,721	92,652	8,113	97,356	8,522	102,264
m41		6,826	81,912	7,171	86,052	7,534	90,408	7,916	94,992	8,315	99,780
m40		6,660	79,920	6,996	83,952	7,351	88,212	7,721	92,652	8,113	97,356
m39		6,497	77,964	6,826	81,912	7,171	86,052	7,534	90,408	7,916	94,992
m38	Development Services Director Economic Development Director Facilities Director Fiscal Services Director Library Director Maintenance Services Director Parks Director Recreation Director Transportation Systems Director Utility Systems Director	6,339	76,068	6,660	79,920	6,996	83,952	7,351	88,212	7,721	92,652
m37		6,186	74,232	6,497	77,964	6,826	81,912	7,171	86,052	7,534	90,408
m36	Police Commander **	6,034	72,408	6,339	76,068	6,660	79,920	6,996	83,952	7,351	88,212
m35	Hearing Examiner	5,886	70,632	6,186	74,232	6,497	77,964	6,826	81,912	7,171	86,052
m34	Information Services Manager Police Manager **	5,741	68,892	6,034	72,408	6,339	76,068	6,660	79,920	6,996	83,952
m33	Development Engineering Supervisor Transportation Design Supervisor Transportation Operations Manager Transportation Planning Supervisor Utility Engineering Supervisor Water Maintenance Manager	5,601	67,212	5,886	70,632	6,186	74,232	6,497	77,964	6,826	81,912

Table 8-3. Index of Positions and Pay Ranges - Elected Officials, Management, and Non-Union Supervisory

Grade	Position Title	Step A, Monthly	12 Mos Yearly	Step B Monthly	12 Mos Yearly	Step C, Monthly	12 Mos Yearly	Step D, Monthly	12 Mos Yearly	Step E, Monthly	12 Mos Yearly
m32	Airport Manager Building Official Development Manager Principal Planner	5,465	65,580	5,741	68,892	6,034	72,408	6,339	76,068	6,660	79,920
m31		5,331	63,972	5,601	67,212	5,886	70,632	6,186	74,232	6,497	77,964
m30	Assistant to the Chief Administrative Officer City Clerk/Cable Manager Court Services Director Fleet Manager Human Resources Manager Information Systems Supervisor	5,202	62,424	5,465	65,580	5,741	68,892	6,034	72,408	6,339	76,068
m29		5,073	60,876	5,331	63,972	5,601	67,212	5,886	70,632	6,186	74,232
m28	Human Services Manager	4,952	59,424	5,202	62,424	5,465	65,580	5,741	68,892	6,034	72,408
m27	Transportation Maintenance Supervisor	4,832	57,984	5,073	60,876	5,331	63,972	5,601	67,212	5,886	70,632
m26	Facilities Manager Golf Course Manager Wastewater/Special Operations Manager Public Works Maintenance Manager Recreation Manager	4,713	56,556	4,952	59,424	5,202	62,424	5,465	65,580	5,741	68,892
m25	Community Relations Manager Recreation Supervisor Solid Waste Coordinator Supervising Finance Analyst	4,598	55,176	4,832	57,984	5,073	60,876	5,331	63,972	5,601	67,212
m24	Principal Financial & Administrative Analyst	4,487	53,844	4,713	56,556	4,952	59,424	5,202	62,424	5,465	65,580
m23	Assistant Fire Marshal Assistant Library Director	4,375	52,500	4,598	55,176	4,832	57,984	5,073	60,876	5,331	63,972
m21	Golf Course Supervisor	4,165	49,980	4,375	52,500	4,598	55,176	4,832	57,984	5,073	60,876
m20	Community Center Coordinator Golf Professional Human Resources Analyst/Civil Service Coordinator Senior Services Coordinator Safety Officer	4,064	48,768	4,271	51,252	4,487	53,844	4,713	56,556	4,952	59,424
m19		3,966	47,592	4,165	49,980	4,375	52,500	4,598	55,176	4,832	57,984
m18		3,867	46,404	4,064	48,768	4,271	51,252	4,487	53,844	4,713	56,556
m17	Deputy City Clerk	3,774	45,288	3,966	47,592	4,165	49,980	4,375	52,500	4,598	55,176
	<b>Non-Union (Clerical, Other)</b> <b>Non-Union (3 percent increase for 2004)</b>										
n16	Finance Analyst III	3,667	44,004	3,852	46,224	4,043	48,516	4,250	51,000	4,461	53,532
n15		3,572	42,864	3,756	45,072	3,947	47,364	4,147	49,764	4,356	52,272
n14		3,489	41,868	3,667	44,004	3,852	46,224	4,043	48,516	4,250	51,000
n13	Executive Secretary Finance Analyst II	3,402	40,824	3,572	42,864	3,756	45,072	3,947	47,364	4,147	49,764
n12	Museum Supervisor Community Relations Specialist	3,322	39,864	3,489	41,868	3,667	44,004	3,852	46,224	4,043	48,516
n11	Admin Secretary II, Com Svc/Fire/PBPW/FIS Admin Secretary II/ Economic Assistant Assistant Golf Professional City Council Liaison Assistant Human Resources Analyst	3,239	38,868	3,402	40,824	3,572	42,864	3,756	45,072	3,947	47,364

Table 8-3. Index of Positions and Pay Ranges - Elected Officials, Management, and Non-Union Supervisory

Grade	Position Title	Step A, Monthly	12 Mos Yearly	Step B, Monthly	12 Mos Yearly	Step C, Monthly	12 Mos Yearly	Step D, Monthly	12 Mos Yearly	Step E, Monthly	12 Mos Yearly
n10	Accounting Technician (Payroll) Finance Analyst I	3,158	37,896	3,322	39,864	3,489	41,868	3,667	44,004	3,852	46,224
n09	Human Resources Systems Technician	3,085	37,020	3,239	38,868	3,402	40,824	3,572	42,864	3,756	45,072
n08		3,008	36,096	3,158	37,896	3,322	39,864	3,489	41,868	3,667	44,004
n07	Secretary II EX	2,936	35,232	3,085	37,020	3,239	38,868	3,402	40,824	3,572	42,864
n06		2,863	34,356	3,008	36,096	3,158	37,896	3,322	39,864	3,489	41,868
n05	Secretary I EX	2,794	33,528	2,936	35,232	3,085	37,020	3,239	38,868	3,402	40,824
n04		2,727	32,724	2,863	34,356	3,008	36,096	3,158	37,896	3,322	39,864
n03		2,662	31,944	2,794	33,528	2,936	35,232	3,085	37,020	3,239	38,868
n02		2,596	31,152	2,727	32,724	2,863	34,356	3,008	36,096	3,158	37,896
n01		2,537	30,444	2,662	31,944	2,794	33,528	2,936	35,232	3,085	37,020

\* Not eligible for Longevity/Education or Uniform allowance.

\*\* Receive Education/Longevity and Uniform Allowance based on Union contract.

#### Non-Union Longevity Schedule

Completion of 5 years	\$85	per month
Completion of 10 years	\$125	per month
Completion of 15 years	\$165	per month
Completion of 20 years	\$205	per month
Completion of 25 years	\$255	per month

#### Deferred Compensation

The City contributes 2 percent of the employee's base wage per year to a deferred compensation account for Management and Non-Represented employees.



Table 8-4. Index of Positions and Pay Ranges - Local 2170

Grade	Position Title	Step A, Monthly	12 Mos Yearly	Step B, Monthly	12 Mos Yearly	Step C, Monthly	12 Mos Yearly	Step D, Monthly	12 Mos Yearly	Step E, Monthly	12 Mos Yearly
	<b>Union - Local 2170 (3 percent increase for 2004)</b>										
a34		5,663	67,956	5,947	71,364	6,245	74,940	6,556	78,672	6,885	82,620
a33		5,525	66,300	5,806	69,672	6,101	73,212	6,409	76,908	6,726	80,712
a32	Network Systems Supervisor	5,391	64,692	5,663	67,956	5,947	71,364	6,245	74,940	6,556	78,672
a31		5,258	63,096	5,525	66,300	5,806	69,672	6,101	73,212	6,409	76,908
a30	Application Support Supervisor	5,130	61,560	5,391	64,692	5,663	67,956	5,947	71,364	6,245	74,940
a29	Program Development Coordinator II Mapping Coordinator	5,007	60,084	5,258	63,096	5,525	66,300	5,806	69,672	6,101	73,212
a28		4,884	58,608	5,130	61,560	5,391	64,692	5,663	67,956	5,947	71,364
a27	Civil Engineer III	4,765	57,180	5,007	60,084	5,258	63,096	5,525	66,300	5,806	69,672
a26		4,648	55,776	4,884	58,608	5,130	61,560	5,391	64,692	5,663	67,956
a25	Capital Project Coordinator Facilities Coordinator Program Development Coordinator I Property Services Agent	4,535	54,420	4,765	57,180	5,007	60,084	5,258	63,096	5,525	66,300
a24	Senior Network Systems Specialist Senior Systems Analyst Transportation Planner	4,423	53,076	4,648	55,776	4,884	58,608	5,130	61,560	5,391	64,692
a23	Building Plan Reviewer Civil Engineer II Engineering Specialist III Senior Planner Street Maintenance Services Supervisor Waste Water Maintenance Services Supervisor	4,318	51,816	4,535	54,420	4,765	57,180	5,007	60,084	5,258	63,096
a22		4,214	50,568	4,423	53,076	4,648	55,776	4,884	58,608	5,130	61,560
a21	Lead Construction Inspector Park Maintenance Supervisor Signal/Electronics Systems Technician II Systems Analyst Technical Support Coordinator Water Maintenance Services Supervisor Water Utility Maintenance Supervisor	4,109	49,308	4,318	51,816	4,535	54,420	4,765	57,180	5,007	60,084
a20	Facilities Supervisor Fire Inspector III Fire Plan Reviewer/Inspector III Hazardous Materials Specialist Network Systems Specialist	4,008	48,096	4,214	50,568	4,423	53,076	4,648	55,776	4,884	58,608
a19	Associate Planner Civil Engineer I Engineering Specialist II HVAC Systems Technician	3,910	46,920	4,109	49,308	4,318	51,816	4,535	54,420	4,765	57,180
a18	Accountant Building Inspector - Electrical Building Inspector/Combination CDBG Specialist Code Compliance Inspector Construction Inspector II Development Services Representative Fire Inspector II Fire Plan Reviewer/Inspector II Housing Assistance Specialist Probation Officer Recreation Program Coordinator	3,817	45,804	4,008	48,096	4,214	50,568	4,423	53,076	4,648	55,776

Table 8-4. Index of Positions and Pay Ranges - Local 2170

Grade	Position Title	Step A, Monthly	12 Mos Yearly	Step B, Monthly	12 Mos Yearly	Step C, Monthly	12 Mos Yearly	Step D, Monthly	12 Mos Yearly	Step E, Monthly	12 Mos Yearly
a17	Custodial Services Supervisor Lead Vehicle & Equipment Mechanic Librarian * Maintenance Buyer Pavement Management Technician Signal/Electronic Systems Tech I Traffic Sign & Paint Supervisor Water Quality/Treatment Plant Operator	3,722	44,664	3,910	46,920	4,109	49,308	4,318	51,816	4,535	54,420
a16	Economic Development Specialist Fire Inspector I Fire Plan Reviewer/Inspector I Lead Golf Course Maintenance Worker Lead Maintenance Services Worker Lead Park Maintenance Worker	3,634	43,608	3,817	45,804	4,008	48,096	4,214	50,568	4,423	53,076
a15	Assistant Planner Facilities Technician II Water Utility Maintenance Technician	3,541	42,492	3,722	44,664	3,910	46,920	4,109	49,308	4,318	51,816
a14	Construction Inspector I Lift Station Technician Recreation Specialist II	3,458	41,496	3,634	43,608	3,817	45,804	4,008	48,096	4,214	50,568
a13	Accounting Supervisor Engineering Specialist I Facilities Technician Grants Accountant Planning Technician II Print & Mail Coordinator Solid Waste Program Specialist Signal/Electronics System Assistant II Utility Accounts Supervisor Vehicle & Equipment Mechanic I	3,372	40,464	3,541	42,492	3,722	44,664	3,910	46,920	4,109	49,308
a12	Desktop Publishing Operator Fire Inspector Trainee Golf Course Maintenance Worker III Library Supervisor Neighborhood Coordinator Maintenance Services Worker III Multimedia/Records Specialist Parks Maintenance Worker III Traffic Maintenance Worker II	3,291	39,492	3,458	41,496	3,634	43,608	3,817	45,804	4,008	48,096
a11	Administrative Secretary II Airport Maintenance Worker Grounds Equipment Mechanic Lead Judicial Specialist Records Management Coordinator Recreation Specialist I	3,211	38,532	3,372	40,464	3,541	42,492	3,722	44,664	3,910	46,920
a10	Form/Graphic Technician Permit Technician	3,131	37,572	3,291	39,492	3,458	41,496	3,634	43,608	3,817	45,804
a09	Accounting Assistant IV Administrative Secretary I Fleet Management Technician Library Assistant II Mechanic's Assistant Records Management Specialist Planning Technician I Signal/Electronics Systems Assistant I	3,055	36,660	3,211	38,532	3,372	40,464	3,541	42,492	3,722	44,664

Table 8-4. Index of Positions and Pay Ranges - Local 2170

Grade	Position Title	Step A, Monthly	12 Mos Yearly	Step B, Monthly	12 Mos Yearly	Step C, Monthly	12 Mos Yearly	Step D, Monthly	12 Mos Yearly	Step E, Monthly	12 Mos Yearly
a08	Golf Course Operations Specialist Golf Course Maintenance Worker II Judicial Specialist Lead Office Assistant Maintenance Services Worker II Parks Maintenance Worker II Traffic Maintenance Worker I	2,981	35,772	3,131	37,572	3,291	39,492	3,458	41,496	3,634	43,608
a07	Accounting Assistant III Data Base Systems Technician Hearing Examiner's Secretary Housing Maintenance Worker Library Technical Assistant Maintenance Custodian Print & Mail Operator Purchasing Assistant Secretary II	2,910	34,920	3,055	36,660	3,211	38,532	3,372	40,464	3,541	42,492
a06		2,842	34,104	2,981	35,772	3,131	37,572	3,291	39,492	3,458	41,496
a05	Accounting Assistant II Office Assistant III Secretary I Water Meter Reader	2,770	33,240	2,910	34,920	3,055	36,660	3,211	38,532	3,372	40,464
a04	Lead Custodian Golf Course Maintenance Worker I Maintenance Services Worker I Parks Maintenance Worker I Pro Shop Assistant Solid Waste Maintenance Worker	2,704	32,448	2,842	34,104	2,981	35,772	3,131	37,572	3,291	39,492
a03	Accounting Assistant I Library Assistant I Office Assistant II	2,638	31,656	2,770	33,240	2,910	34,920	3,055	36,660	3,211	38,532
a02		2,577	30,924	2,704	32,448	2,842	34,104	2,981	35,772	3,131	37,572
a01	Custodian Office Assistant I	2,511	30,132	2,638	31,656	2,770	33,240	2,910	34,920	3,055	36,660

\* 5% Lead Pay/Circulation Librarian

#### Local 2170 Longevity Schedule

Completion of 5 years	\$85	per month
Completion of 10 years	\$125	per month
Completion of 15 years	\$165	per month
Completion of 20 years	\$205	per month
Completion of 25 years	\$255	per month

#### Deferred Compensation

The City contributes 2 percent of the employee's base wage per year to a deferred compensation account for Local 2170 employees.

Table 8-5. Index of Positions and Pay Ranges - Fire Department, Commissioned Officers

Grade	Position Title	Step A, Monthly	6 Mos Yearly	Step B, Monthly	12 Mos Yearly	Step C, Monthly	18 Mos Yearly	Step D, Monthly	37 Mos Yearly
f70	Fire Fighter	3,796	45,547	3,879	46,548	4,189	50,268	5,092	61,108
The above salary schedule is effective for employees hired before January 1, 2003.									

Grade	Position Title	Step A, Monthly	12 Mos Yearly	Step B, Monthly	12 Mos Yearly	Step C, Monthly	12 Mos Yearly	Step D, Monthly	12 Mos Yearly
f70a	Fire Fighter	3,796	45,547	3,879	46,548	4,189	50,268	5,092	61,108
The above salary schedule is effective for employees hired on or after January 1, 2003.									
f71	Lieutenant	(15% over D Step Fire Fighter)							5,856 70,274
f72	Captain	(13% over Lieutenant)							6,618 79,413
f73	Battalion Chief	(11% over Captain)							7,346 88,152
	Deputy Fire Chief	For Salary information, See Management and Supervisory Matric, Grade m45							
	Fire Chief	For Salary information, See Management and Supervisory Matric, Grade m49							

Note: 3 percent increase for 2004.

### Fire Department Longevity Schedule

Longevity is based on the following schedule, rounded to the nearest whole dollar.

Percent of D Step Firefighter Salary = \$5,092

	Percent	Monthly Amount
Completion of 5 years	2%	\$102
Completion of 10 years	4%	\$204
Completion of 15 years	6%	\$306
Completion of 20 years	10%	\$509
Completion of 25 years	12%	\$611

### Fire Department Day Shift Differential

Personnel assigned to day shift for 30 consecutive days or more (excluding light duty).

Grades 71, 72 and 73 - 4 percent of base wage per pay period

### Fire Department Educational Incentive Pay

Percent of D step Firefighter, rounded to nearest whole dollar.

	Monthly%	Step D
Fire Science Certification	2%	\$102
Fire Science Degree (Two Year)	4%	\$204
Four Year and Fire Science Degrees	6%	\$306

For Grades 70, 71, 72, and 73 only; percent based on D Step Firefighter Base Pay.

### Deferred Compensation/Income Protection Plan

For Grades 70, 71, and 72 the City contributes 3% of employee's base wage per year to a deferred compensation or other income protection plan. For Grade 73, the City contributes 2 percent.

For Grades 70, 71, 72, and 73, the City will contribute 2.5 percent of deferred compensation for passing physical fitness prior to the beginning of each year.

### Uniform Allowance

For grades 70, 71, 72 and 73 the Uniform allowance will be 1% of top step of firefighter annual base pay.

**Hours of Work:** 2,430 Hours/Year; 46.6 Hours/Week.

Table 8-6. Index of Positions and Pay Ranges - Police Department, Commissioned Officers

Grade	Position Title	Step A, Monthly	12 Mos Yearly	Step B, Monthly	12 Mos Yearly	Step C, Monthly	12 Mos Yearly	Step D, Monthly	12 Mos Yearly	Step E, Monthly	12 Mos Yearly
pc60	Police Officer	3,804	45,648	4,127	49,524	4,450	53,400	4,771	57,252	5,092	61,104
pc61	Sergeant	(15% over Police Officer)								5,856	70,272
	Police Commander	See Management & Supervisory Matrix, Grade m36									
	Police Deputy Chief	See Management & Supervisory Matrix, Grade m45									
	Police Chief	See Management & Supervisory Matrix, Grade m49									
	Police Manager	See Management & Supervisory Matrix, Grade m34 (non-commissioned)									

Note: 3 percent increase for 2004.

### Commissioned Police Officer's Hazard Duty and Premium Pay

As compensation for hazardous duty, or for performing in a position requiring advanced training and skills, the following pay premiums are provided:

	Percent
Bicycle Officers	3%
Detectives	3%
Traffic Assignment	3%
Canine Officer	3%
Corporal Assignment	7.5%
Training Officer	3%
SRT Assignment	4%
SRO Assignment	3%
Physical Fitness (Deferred Comp)	3%
Patrol Officer - 12 Hr Differential	5.24%
Bomb Squad	Paid at rate of double time including time of search, with 2.5 hrs minimum.
Special Response Team	Paid at rate of time and one half with 3 hrs minimum when called to an emergency requiring their expertise.
Crisis Communication Unit	Paid at rate of double time including time when called to an emergency situation to assist SRT, with 3 hrs minimum.
Civil Disturbance Unit	Paid at rate of double time with 3 hrs minimum when called to an emergency requiring their expertise.

### Police Commissioned Monthly Longevity Incentive Pay Schedule

Completed Years of Service	5	10	15	20	25
Longevity	2%	4%	6%	10%	12%

### Monthly Educational Incentive Pay Schedule

AA Degree/90 credits	4%
BA Degree/Masters Degree	6%

### Deferred Compensation

The City also contributes 3.0 percent of employee's wage base toward deferred compensation. The City will contribute 3.0 percent of employee's wage base toward deferred compensation for passing physical fitness prior to beginning of each calendar year.

Police Patrol: Effective 7-1-95, schedule revised to 12 hour (3 on/3 off) shift resulting in additional 109 hours worked per officer per year -- 2,189 total

Table 8-7. Index of Positions and Pay Ranges - Police Department, Non-Commissioned

Grade	Position Title	Step A, Monthly	12 Mos Yearly	Step B, Monthly	12 Mos Yearly	Step C, Monthly	12 Mos Yearly	Step D, Monthly	12 Mos Yearly	Step E, Monthly	12 Mos Yearly
pn50	Traffic Controller	2,342	28,104	2,546	30,552	2,831	33,972	3,145	37,740	3,298	39,576
pn51	Police Service Specialist	2,602	31,224	2,810	33,720	3,092	37,104	3,402	40,824	3,570	42,840
pn51	Police Secretary	2,602	31,224	2,810	33,720	3,092	37,104	3,402	40,824	3,570	42,840
pn52	Animal Control Officer	3,012	36,144	3,254	39,048	3,581	42,972	3,938	47,256	4,133	49,596
pn52	Jailer	3,012	36,144	3,254	39,048	3,581	42,972	3,938	47,256	4,133	49,596
pn53	Evidence Technician	3,161	37,932	3,413	40,956	3,756	45,072	4,133	49,596	4,344	52,128
pn54	Police Community Program Coordinator	3,392	40,704	3,665	43,980	4,027	48,324	4,342	52,104	4,560	54,720
pn56	Electronic Home Detention Jailer	3,314	39,768	3,579	42,948	3,940	47,280	4,331	51,972	4,547	54,564
pn57	Police Service Specialist Lead 7.5% above Specialist step E									3,838	46,056
pn58	Police Service Specialist Supervisor 15% above Specialist step E									4,106	49,272
pn59	Jail Sergeant, 15% above Jailer step E									4,754	57,048
pn60	Domestic Violence Victim Advocate	3,018	36,216	3,281	39,372	3,645	43,740	4,006	48,072	4,217	50,604
pn61	Crime Analyst	3,166	37,992	3,440	41,280	3,823	45,876	4,201	50,412	4,423	53,076

Note: 3 percent increase for 2004.

Grade	Position Title	Step A, Monthly	12 Mos Yearly	Step B, Monthly	12 Mos Yearly	Step C, Monthly	12 Mos Yearly	Step D, Monthly	12 Mos Yearly	Step E, Monthly	12 Mos Yearly
pn55	Police Administrative Secretary II	3,254	39,048	3,421	41,052	3,593	43,116	3,775	45,300	3,967	47,604

Position is Non-Union/Salary Increases & Benefits Based on those Negotiated by Police Non-Commissioned:

### Police Non-Commissioned Premium Pay

	Percent	Grade
Bilingual Premium	2%	Base Pay
Training Pay/Police Service Specialist	1 hour of straight pay for each day as Trainer	
Crisis Communication Unit	Paid at rate of double time with 3 hours minimum	

### Police Non-Commissioned Monthly Longevity Incentive Pay Schedule

Completed Years of Service	5	10	15	20	25
Longevity	2%	4%	6%	10%	12%

### Monthly Educational Incentive Pay Schedule

AA Degree/90 credits	4%
BA Degree/Masters Degree	6%

### Deferred Compensation

The City contributes 1.5 percent of the employee's base wage to a deferred compensation plan for all union members in recognition of Police Department's national accreditation.

Table 8-8. *Hourly Nonregular Salary Schedule*

<b>Grade</b>	<b>Step A</b>	<b>Step B</b>	<b>Step C</b>	<b>Step D</b>	<b>Step E</b>
h01				7.16	7.25
h02	7.50	7.75	8.00	8.25	8.50
h03	8.75	9.00	9.25	9.50	9.75
h04	10.00	10.25	10.50	10.75	11.00
h05	11.25	11.50	11.75	12.00	12.25
h06	12.50	12.75	13.00	13.25	13.50
h07	13.75	14.00	14.25	14.50	14.75
h08	15.00	15.25	15.50	15.75	16.00
h09	16.25	16.50	16.75	17.00	17.25
h10	17.50	17.75	18.00	18.25	18.50
h11	18.75	19.00	19.25	19.50	19.75
h12	20.00	20.50	21.00	21.50	22.00
h13	22.50	23.00	23.50	24.00	24.50
h14	25.00	25.50	26.00	26.50	27.00
h15	27.50	28.00	28.50	29.00	29.50
h16					1.00
h17	30.00	35.00	40.00	45.00	50.00

**Note:** Salary Schedule is effective January 1, 2004

*Suggested Salary Ranges by Position Type*

<b>Position Type</b>	<b>From</b>	<b>To</b>
Office/Engineering Aide I	\$7.16	\$9.75
Office/Engineering Aide II	\$8.75	\$13.50
Office/Engineering Aide III	\$12.50	\$18.50
Planner/Coordinator	\$7.50	\$22.00
Laborer	\$7.16	\$13.50
Library Page	\$7.16	\$9.75
Library Associate I	\$10.00	\$12.25
Library Associate II/III	\$12.50	\$19.75
Lifeguard/Aquatic	\$7.50	\$14.50
Recreation Leader/Attendant	\$7.16	\$12.00
Recreation Manager/Director	\$8.75	\$14.50
Recreation Asst. Mgr/Director	\$7.50	\$12.25
Instructor	\$1.00	\$1.00
Engineer/Professional	\$20.00	\$50.00

**Note:** Nonregular Seasonal, Intermittent, and Project-Specific positions #9900 series.



### **Did You Know?**

- Last year, the City of Renton processed 1,101 building permits, including permits for 34 new multifamily residences, 556 new single-family houses, and 70 new commercial buildings.
- City staff members volunteered as Neighborhood Liaisons to provide a direct link between City government and residents.
- Renton's Cable Channel 21 features several City-produced programs and provides coverage of Council meetings, City events, and development activities.
- The Renton Senior Activity Center offers senior citizens over 55 the opportunity for fun, friendship, health, and socialization through a variety of activities and services.
- Renton has an impressive public art collection, two professional theater companies and an active arts community.
- The City of Renton opened a skate park in Liberty Park in 2001.
- The Cedar River Boathouse is home to Cascade Canoe and Kayak Center. For a fun outdoor experience, rent a canoe or kayak and explore the Cedar River and the shoreline of Lake Washington.
- Renton ranked fifth among all cities in King County for retail sales with \$16.007 million in retail sales taxes collected last year.
- The Kidd Valley Summer Concert Series at Gene Coulon Park offers free family entertainment.
- Renton offers many redevelopment opportunities and has a permit process that is fast, efficient, and a role model for the region.
- More than 320 new Renton business licenses were issued to companies that opened, relocated in Renton, or moved to Renton last year.
- The new 550-seat Renton Community IKEA Performing Arts Center was constructed in conjunction with Renton High School renovation and was completed in 2003.
- The Renton Community Center offers a variety of summer outdoor recreation opportunities, including mountain biking, hiking, and sailing.



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- Gene Coulon Memorial Beach Park, a stunning 55-acre park, has nearly 1.5 miles of Lake Washington waterfront and more than 1.4 million visitors a year.
  - The City of Renton website, [www.ci.renton.wa.us](http://www.ci.renton.wa.us), is nationally recognized for its design, content and ease of use. The site registered more than 1.9 million hits in 2003.
  - The numbers of individuals within the Renton community who have completed four or more years of college is nearly twice the national average.
  - The City has maintained a public library system since 1914 and now provides a reciprocal agreement with the King County Library, allowing citizens to use either system.
  - Renton has a friendly, pro-business climate and ample development opportunities, providing room for a multitude of new businesses.
  - The IKEA Renton River Days festival attracted nearly 50,000 visitors.
  - The Renton Transit Center, a collaborative effort between King County Metro and the City of Renton, serves as a bus hub for commuters.
  - Renton, the fifth largest city in King County, has more than 54,500 residents and more than 38,500 jobs.
  - The Piazza, a public park in the heart of downtown, the Parking Garage, and the Pavilion building all contribute to the revitalization of downtown Renton.
  - The Renton Historical Museum has interesting artifacts, information, and memorabilia documenting Renton's history.
  - Clam Lights shine each year at Gene Coulon Memorial Beach Park, providing an exciting display of thousands of lights.
  - Almost 1,500 volunteers participated in different volunteer opportunities and last year, contributed more than 55,000 hours to the City of Renton.
  - A farmers market was located at the Piazza from June through September in 2003.
  - Construction began in 2003 for the new Henry Moses Family Aquatic Center, scheduled to open summer of 2004.

# City of Renton, Washington - General Information

<b>DATE OF INCORPORATION</b> .....	September 6, 1901
<b>FORM OF GOVERNMENT</b> .....	Mayor - Council
<b>TYPE OF GOVERNMENT</b> .....	Non-Charter, Code City
<b>LOCATION</b> .....	11 Miles South of Seattle
<b>LAND AREA</b> .....	17.2 Square Miles
<b>RANK IN SIZE - STATE OF WASHINGTON</b> .....	10
<b>RANK IN SIZE - KING COUNTY</b> .....	5
<b>POPULATION</b> Official 4/1/03 .....	54,900
<b>2003 KING CO CERTIFICATION OF ASSESSED VALUATION</b> For the 2003 Tax Roll Year .....	\$5,960,091,270
<b>CITY EMPLOYEES - 2004 Budget</b> (Full Time Equivalents/FTE) .....	696.3
<b>2004 PROPERTY TAX LEVY: (Projected)</b> General Levy (Includes Fire Pension) .....	\$18,871,536
Special Levy (Excess) .....	\$507,700
<b>TOTAL 2004 PROPERTY TAX LEVY</b> .....	\$19,379,236
<b>2004 PROPERTY TAX RATES: (Per \$1,000 of Assessed Value)</b> City of Renton - General Levy .....	\$3.1602
City of Renton - Special Lev .....	.0832
<b>TOTAL CITY OF RENTON PROPERTY TAX RATE</b> .....	\$3.2432
King County .....	1.4315
Port of Seattle .....	.2540
Hospital District #1 .....	.0920
Renton School District #403 .....	3.4860
State of Washington School Fund .....	2.7570
Emergency Medical Service .....	.2370
<b>TOTAL 2004 PROPERTY TAX RATES</b> .....	\$11.5009
<b>UTILITY TAX RATES:</b> <b>Electricity, Gas (Utility &amp; Use), and City Utilities</b> (Water Sewer, Storm Drain, and Solid Waste) .....	6%
TV Cable, Telephone, and Cellular Phone .....	6%
<b>SALES TAX RATE:</b> State .....	6.5%
King County Metro .....	0.6%
Transit and Traffic Congestion (effective 4/1/01) .....	0.2%
RTA (effective 4/1/97) .....	0.4%
City of Renton Local Option .....	1.0%
City of Renton Local Option - Criminal Justice .....	0.1%
<b>TOTAL SALES TAX RATE</b> .....	8.8%
<b>King County Stadium Tax Rate on Food &amp; Beverage</b> Sales at Restaurants, Bars & Taverns .....	0.5%
Hotel/Motel Tax .....	1.0%
Public Facilities/Rental Car .....	1.0%
<b>ADMISSION TAX RATE:</b> Theaters and Other Events .....	5%
<b>BUSINESS LICENSE FEE</b> .....	\$55 Per Employee/Year
<b>TWO-YEAR ANIMAL LICENSE FEES: <u>Not Altered</u>    <u>Altered</u></b> Dog License .....	\$20.00    \$10.00
Cat License .....	\$ 8.00    \$4.50
(Lifetime tags for senior citizens offered at one-time fee.)	
<b>2004 UTILITY RATES: (Reduced rates for low income senior citizens, and disabled persons available.)</b> <b>WATER:</b> Basic Service Charge (3/4" Meter) .....	\$10.82/Month
Commodity Rate: \$1.81/100 C.F. for First 1000 cubic ft a month, \$1.94 charged in excess of 1000 cubic feet.	
<b>CITY SEWER: (Single Family Residence)</b> .....	\$13.04/Month
<b>METRO SEWER: (Single Family Residence)</b> .....	\$23.40/Month
<b>STORM SEWER: (Single Family Residence)</b> .....	\$5.39/Month
<b>GARBAGE RATES: (Residential)</b> 1 can (32 gal)/Wk, curbside .....	\$13.44/Month
1 additional can, weekly .....	\$8.00/Month

<b>ELECTIONS:</b> Number of Precincts .....	66
Number of Registered Voters (2003) .....	25,334
<b>LICENSES &amp; PERMITS: 2003</b> General Business Licenses .....	4,560
Amusement Devices .....	141
Animal Licenses (Dog & Cat) .....	1,097
<b>FIRE PROTECTION:</b> Number of Commissioned Fire Fighting Personnel .....	105
Number of Non-Commissioned Personnel .....	12
Total Number of Fire Personnel ('04 Budget) .....	117
Number of Fire Stations (includes FD #25) .....	5
Life Support Responses (2003) .....	6,232
All Other Responses (2003) .....	2,350
Total Number of Responses (2003) .....	8,582
<b>POLICE PROTECTION:</b> Number of Commissioned Police Personnel .....	88.0
Number of Non-Commissioned Police Personnel .....	40.2
Total Number of Police Personnel ('04 Budget) .....	128.2
Number of Calls for Service .....	53,369
<b>PARKS &amp; RECREATION:</b> Total Parks & Open Space Acreage .....	1,180
Number of Developed Parks and Playgrounds .....	26
Major Facilities: Liberty Park Gene Coulon Memorial Beach Park (Lake Washington) Cedar River Trail Maplewood Golf Course Renton Senior Activity Center Cedar River Park: Carco Theatre Renton Community Center	
<b>STREETS: 2003</b> State Signed Routes (Arterials) .....	10.82
City Arterials .....	62.3
Local Access Streets .....	129.45
Alleys .....	11.10
Total Streets .....	213.67
Number of signalized intersections .....	105
<b>UTILITIES: 2003</b> <b>WATER UTILITY:</b> Total Water Customers .....	15,405
Gallons of Water Produced .....	2,767,052,000
Number of Fire Hydrants .....	3,162
Miles of Water Main .....	291
<b>SANITARY SEWER UTILITY:</b> Total Sanitary Sewer Customers .....	13,578
Miles of Gravity Sewer and Force Main .....	176.7
<b>STORM DRAINAGE UTILITY:</b> Number of Accounts .....	13,754
Miles of Storm Sewers .....	199.42
<b>SOLID WASTE UTILITY: (Contracted Services)</b> Total Accounts .....	13,125
<b>AIRPORT: 2003</b> Area in acres .....	167.21
Feet of Asphalt/Concrete Runway .....	5,379
Total Operations .....	113,260
<b>LIBRARY: 2003</b> Libraries (Main and Highlands) .....	2
Number of City Resident Borrowers .....	29,402
Number of Non-Resident/King County Borrowers .....	10,500
Number of Interlibrary Loan Borrowing Libraries .....	869
Total Books/Holdings .....	158,676
Total Titles .....	112,894
Total Circulation .....	499,792

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## Budget Glossary

**Accounting System:** The total set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.

**Accrual Basis:** A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent. Also, see Modified Accrual Basis of Accounting.

**Activity:** A combination of people, technology, supplies, methods, and environment that produce a given product or service.

**Ad Val Orem Taxes:** A tax levied on the assessed value of real property.

**Agency Fund:** A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments, and/or other funds.

**Appropriation:** Legislation by the City Council that approves budgets for individual funds. Appropriation ordinances authorize spending in the personnel services, non-personnel services, employee benefits, equipment accounts, debt service, and capital categories. Departments cannot spend more money than is approved in these categories. Appropriations can only be adjusted by passage of a subsequent ordinance of the City Council upon recommendation by the Mayor.

**Arbitrage:** The excess of the yield on investments acquired with gross proceeds of a bond issue over the bond yield of the issue. This excess must be rebated to the United States Treasury, and is called arbitrage rebate.

**Assessed Valuation:** The estimated value placed upon real and personal property by the King County Assessor as the basis for levying property taxes.

**BARS:** The State of Washington prescribed Budgeting, Accounting, Reporting System Manual required for all governmental entities in the State of Washington.

**Base Budget:** Ongoing expense for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the City Council.

**Biennial Budget:** A budget applicable to a two-year fiscal period.

**Bond (Debt Instrument):** A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

**Budget:** Budget adopted by Renton's City Council that goes into effect on January 1st, including amendments through December 31st, of the current year.

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**Budget (Operating):** A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also used to denote the officially approved expenditure ceilings under which the City and its departments operate.

**Budget Adjustment:** A procedure to revise a budget appropriation either by City Council approval through the adoption of a supplemental appropriation ordinance for any interdepartmental or interfund adjustments, or authorization by the Mayor to adjust appropriations within a departmental budget.

**Budgets and Budgetary Accounting:** The City of Renton budgets its funds in accordance with the Revised Code of Washington (RCW) 35A.33. In compliance with the Code, annual appropriated budgets are adopted for the General, Special Revenue, Debt Service, and Capital Projects Funds. Any unexpended appropriations lapse at the end of the fiscal year. For Governmental Funds, there is no substantial difference between budgetary basis and generally accepted accounting principles. Annual appropriated budgets are adopted at the fund level.

**Budget Calendar:** The schedule of key dates or milestones that the City follows in the preparation and adoption of the budget.

**Budget Document:** The official written statement prepared by the budget office and supporting staff, which presents the proposed budget to the City Council.

**Budgetary Control:** The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**CDBG:** Community Development Block Grant is funding for the purpose of carrying out eligible community development and housing activities.

**CIP:** See Capital Improvement Program.

**Capital Assets:** Assets of significant value, which assets have a useful life of several years. Capital assets are also called fixed assets.

**Capital Improvement Program:** A separately published plan for capital expenditures to be incurred each year over a period of six future years, which sets forth each capital project identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

**Capital Outlay:** Expenditures, which result in the acquisition of, or additions to, fixed assets. Examples include land, buildings, machinery and equipment, and construction projects.

**Cash Basis:** A basis of accounting in which transactions are recognized only when cash is received or disbursed. The City of Renton operates on a cash basis.

**Committed Expenditures:** Appropriated expenditures (see definition of appropriation.)

**Comprehensive Plan:** A general plan that outlines growth and land use for residential, commercial, industrial, and open space areas.

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**Contingency:** A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted for.

**Cost Center:** An organization budget/operating unit within each City division or department.

**Council manic Bonds:** Council manic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds, which must be approved by vote of the public. Council manic bonds must not exceed .75 percent of the assessed valuation and voted bonds 1.75 percent.

**Debt Manual:** A manual that provides comprehensive reference material and information relevant to City of Renton legal debt responsibilities, limitations, and authority.

**Debt Service:** Payment of interest and repayment of principal to holders of the City's debt instruments.

**Debt Service Fund:** A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Deficit:** (1) The excess of an entity's liabilities over its assets (see Fund Balance). (2) Expenses exceeding revenue during a single accounting period.

**Department:** Basic organizational unit of City government responsible for carrying out a specific function.

**Depreciation:** (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy of obsolescence. (2) That portion of the cost of a capital asset that is charged as an expense during a particular period.

**Division:** A group of homogeneous cost centers within a department.

**EOC:** The Emergency Operations Center is located at Fire Station 14 and is to be used by the Emergency Management Team as the command center in the event of an emergency in the greater Renton area.

**ESA:** The Endangered Species Act provides for the designation and protection of invertebrates, wildlife, fish, and plant species that are in danger of becoming extinct and mandates conservation of the ecosystems on which endangered species depend.

**Equipment Rental Fund:** An internal service fund used to account for the cost of maintaining and replacing all City vehicles and auxiliary equipment except for golf course equipment.

**Enterprise Fund:** Separate financial accounting used for government operations that are financed and operated in a manner similar to business enterprises, and for which preparation of an income statement is desirable.

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**Expenditures:** Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

**FICA:** Federal Insurance Contribution Act is an employment tax levied against both an employee and employer for Social Security and Medicare taxes.

**FEMA:** The Federal Emergency Management Act is a Federal initiative designed to provide financial assistance in the event of an emergency.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**Full-Time Equivalent Position (FTE):** FTE is a measure of a position by its budgeted hours. For example, 1 FTE equals 2,080 hours and .75 FTE equals 1,566 hours.

**Fund Balance:** Difference between fund assets and fund liabilities (the equity) in governmental funds. Fund balances will be classified as reserved or undesignated.

*Reserved funds:* An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

*Undesignated fund balance:* The funds remaining after reduction for reserved balances.

In addition, many of the special funds are themselves restricted as to use, depending on the legal restrictions governing the levy of the funds they contain. Examples are Debt Service Fund and the Capital Improvement Fund.

**GAAP:** Generally Accepted Accounting Principles are standards used for accounting and reporting used for both private industry and governments.

**GASB:** Government Accounting Standards Board established in 1985 to regulate the rules and standards for all governmental units.

**General Fund:** The fund supported by taxes, fees, and other revenue that may be used for any lawful purpose.

**General Obligation Bonds:** Bonds for which the full faith and credit of the insuring government are pledged for payment.

**Goal:** The end toward which effort or ambition is directed. Condition or state to be brought about by a course of action.

**Indebtedness:** The state of owing financial resources to other financial institutions and investors.

**Interfund Payments:** Expenditures made to other funds for services rendered. This category includes interfund repairs and maintenance.

**Intergovernmental Services:** Intergovernmental purchases of those specialized services typically performed by local governments.

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***Intermittent Employee:*** An intermittent employee is one who is hired to work for an indefinite or intermittent period, as needed. An intermittent employee may work a fluctuating schedule or on an on-call basis, limited to a maximum of four months of full-time and/or may not work more than 69 hours per month, not to exceed 1,500 hours in a calendar year.

***Internal Service Fund:*** Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis.

***International Firefighters Union (684):*** Labor union representing firefighter officers, lieutenants, captains, and fire battalion chiefs.

***LEOFF:*** Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.

***LID:*** Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

***LTGO:*** Limited Tax General Obligation bonds are non-voter approved bonds for which the full faith and credit of the insuring government are pledged for payment.

***Limited Term Employee:*** An individual hired to work a full or part-time schedule for a pre-determined period not to exceed three years or unless extended by the City Council. A limited term position is an authorized and budgeted exempt or non-exempt position with full or prorated City benefits and compensated according to the City of Renton Index of Positions and Pay Ranges.

***Long Term Debt:*** Debt with a maturity of more than one year after the date of issuance.

***Mill:*** The property tax rate that is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

***Mission:*** A succinct description of the scope and purpose of an organization.

***Mitigation Fees:*** Fees paid by developers toward the cost of future improvements to City infrastructure, which improvements are required due to the additional demands generated by new development.

***Modified Accrual Basis of Accounting:*** The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under this form of accounting, revenue and other financial resource increments (e.g., bond proceeds) are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred except for certain inventory materials and supplies and prepaid insurance. All governmental funds, expendable trust funds, and agency funds are accounted for using the modified accrual basis of accounting.

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**Object:** As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personnel services, contractual services, and materials and supplies.

**Objective:** Desired accomplishment that can be measured and achieved within a given time frame.

**Operating Funds:** Recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

**8% Operating Reserve :** Unavailable fund balance that represents eight percent of the operating expenditures.

**Operating Transfer:** Routine and/or recurring transfers of assets between funds.

**Other Services and Charges:** A basic classification for services other than personnel services that are needed by the City. This item includes professional services, communication, travel, advertising, rentals and leases, insurance, public utility services, repairs and maintenance, and miscellaneous.

**PERS:** Public Employees Retirement System provided for, other than Police and Fire, by the State of Washington.

**PWTF:** See Public Works Trust Fund.

**Performance Measures:** Indicators of program performance that are collected to show the impact of resources spent on city services directly tied to program results.

**Personnel Benefits:** Those benefits paid by the City as part of the conditions of employment. Examples include insurance and retirement benefits.

**Police Guild Union:** Represents commissioned police officers and sergeants, and non-commissioned personnel.

**Program:** A group of related services or activities that are provided or administered by a department or division and accounted for in its budget.

**Public Works Trust Fund Loans:** A State revolving loan fund that provides low-interest loans to help local governments maintain or improve essential public works systems.

**Reallocation:** The 2003 Original Budget plus salary and benefit reallocations due to union contracts settled after the passage of the 2003 budget.

**Reserve:** See fund balance.

**Resources:** Total dollars available for appropriations including estimated revenue, fund transfers, and beginning fund balances.

**Retained Earnings:** An equity account reflecting the accumulated earnings of the City.

**Revenue:** Income received by the City in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income and miscellaneous revenue.



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**Revenue Bonds:** Bond issued pledging future revenue (usually water, sewer, or drainage charges) to cover debt payments in addition to operating costs.

**Revenue Estimate:** A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically, a future fiscal year.

**Revenue Manual:** A manual that provides comprehensive reference material and information on City of Renton revenue including legal authority and parameters.

**Revenue for Reserve:** Revenue placed in a fund balance reserve account.

**Salaries and Wages:** Amounts paid for personal services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime and temporary help.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure or specified purposes.

**Supplemental Appropriation:** An appropriation approved by the Council after the initial budget appropriation.

**Supplies:** A basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, inventory or resale items, and small tools and equipment.

**TIP:** Transportation Improvement Program is a comprehensive program used to identify specific transportation projects for improvement to enhance local, regional, State, and Federal transportation systems.

**Temporary Employee:** A temporary employee is one who was hired prior to January 1, 1996, to work in a position designated and specifically budgeted as “temporary” for that purpose. Temporary employees are entitled to accrue “general leave” after serving in the position for two consecutive years.

**Trust Fund:** Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

**UTGO:** Unlimited Tax General Obligation bonds are voter approved and retired by a tax levy commonly referred to as an excess levy.

**Use of Prior Year Revenue:** Fund balance from prior year revenue to be used to offset current year expenditures.

**Washington State Council of County and City Employees, Local 2070 (Division of AFSCME):** Labor union representing all regular non-exempt personnel, grades 1 through 29.

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